

U. S. INCOME TAX DECLARED VALID BY HIGHEST COURT

Decision in Case of Union Pacific Railroad Stockholder Sweeps Aside Objections.

AFFECTS OTHER CASES.

Collection of Levy at Its Source One of the Issues Involved in Ruling.

WASHINGTON, Jan. 24.—The United States Supreme Court today upheld the constitutionality of the Income Tax Law.

Five suits to test the constitutionality of the tax were brought in the Federal Courts throughout the country soon after the law became effective, Oct. 3, 1913, and all found their way to the Supreme Court of the United States soon after. These cases were:

Frank R. Brushaber, stockholder of the Union Pacific Railroad Company, seeking in the New York Federal Court to enjoin the company from paying the tax.

John P. Dodge and Horace E. Dodge, manufacturers of Detroit, Mich., in the Michigan Federal Court to enjoin the internal revenue collector from collecting the tax, largely on the ground that it discriminated against co-partnerships in favor of corporations.

John R. Stanton, stockholder of the Baltic Mining Company, in the Massachusetts Federal Court, to enjoin the company and others from paying the tax, largely because of the 5 per cent. annual deduction from income allowed mining companies for ore depletion.

Eyes Realty Company, in the New York Federal Court, to enjoin the collection of internal revenue.

Edwin Thomas, in the New York Federal Court, to enjoin the collector, largely on the ground that the additional or surtax imposed on incomes over \$20,000 was unconstitutional.

In each instance the lower court held the tax constitutional and the case was brought to the Supreme Court on appeal. The cases were advanced for early hearing and were

submitted to the court for decision on Oct. 15, 1915.

The decision today was made in the case of Brushaber versus the Union Pacific, brought because the law collected taxes prior to the date on which it went into effect, because it collected taxes at the source and because, it was charged, it is discriminatory and taxes property without due process of law.

The great powers of legislative bodies to levy taxes was pointed out by Chief Justice White in the decision when he said:

"It is of course superfluous to say that arguments as to the expediency of levying such taxes or of the economic mistake or wrong involved in their imposition are beyond judicial cognizance."

Referring to the constitutional objections brought against the tax in this case, Chief Justice White said:

"So far as these numerous and minute, not to say in many respects hypothetical, contentions are based upon an assumed violation of the uniformity clause, their want of legal merit is at once apparent, since it is settled that cause exists only a geographical uniformity and there is not a semblance of ground in any of the propositions for assuming that a violation of such uniformity is complained of."

"So far as the due process clause of the Fifth Amendment is relied upon, it suffices to say that there is no basis for such reliance, since it is equally well settled that such clause is not a limitation upon the taxing power conferred upon Congress by the Constitution; and in other words that the Constitution does not conflict with itself by conferring upon the one hand a taxing power and taking the same power away on the other hand by the limitations of the due process clause."

And no change in the situation here would arise even if it be conceded, as we think it must, that this doctrine would have no application in a case where, although there was a seeming exercise of the taxing power, the act complained of was so arbitrary as to constrain to the conclusion that it was not the exertion of taxation but a confiscation of property; that is, a taking of the same in violation of the fifth amendment."

"We say this because none of the propositions relied upon in the respective degrees present such question. It is true, as it is elaborately insisted, that although there be no express constitutional provision prohibiting it, the progressive feature of the tax causes it to transcend the conception of all taxation and to be an arbitrary abuse of power which must be treated as wanting in due process."

"But the proposition disregards the fact that in the very early history of the government a progressive tax was imposed by Congress, and that such authority was exerted in some, if not all, of the various income taxes enacted prior to 1894. Besides this, the demonstration of the want of merit in that contention, the error in the others is equally well established. In fact, comprehensively surveying all the contentions relied upon, we cannot escape the conclusion that they all rest upon mistaken theory."

THE KESSLER INSOLVENT.

Actor Manager Says His Partner Owe Him \$30,000.

David Kessler, a well known actor-manager of the east side, today filed his petition in insolvency, both individually and as a partner in the management of the Kessler Theatre, No. 21 Second Avenue. Max R. Wilner, his partner, failed several months ago.

The actor claims that his partner owes him more than \$30,000. The firm liabilities are fixed at \$69,000 and the assets are placed at \$30,000. The latter comprise property in the theatre and the pending rights of fifteen plays. Among the latter are "The Truth and the Lie," "The First Bride," "The Mirror of Life," "The Husband of My Wife" and "The Man Who Shot the Duke."

Kessler's individual liabilities are \$14,475 and assets \$30,000, which include the claims against his partner.

HAT STORE HAS SPY CLUE.

Manager Thinks Lincoln Was Man Who Fleeced \$50 Bill.

Manager William Mahlan and salesman Edward A. Cree of a hat store in the Fifth Avenue Building, believe I. T. Lincoln, fugitive from justice on a swindling charge and self-styled international thief, bought a hat from the store this morning.

The customer looked like Lincoln and spoke with a decided accent. He bought a green velvet hat and tendered a \$50 bill taken from a fat wallet in payment. There was no change in the till to make a change. "I said he had 'nailed it to show his importance' and paid with a \$5 bill from his pocket. He said 'I'm a man of the world' and was going to Los Angeles. He left his old hat of No. 7 size in the store."

Lord and Lady Aberdeen Coming. Lord Aberdeen, former Governor General of Canada and later Viceroy of Ireland, with Lady Aberdeen, will arrive in the city today to begin a campaign for funds with which to continue an infant welfare movement in Ireland. They will speak at the Carnegie Hall meeting Wednesday evening under the direction of the Civic Forum. New York.

Synge to Partly Unload. The Norwegian steamship Synge, which returned to port Saturday morning with a fire in one of her holds after she had sailed for Vladivostok with a cargo of steel railroad cars, moved down to Stapleton yesterday afternoon, where she anchored. A lighter will remove the cargo from the burned hold this morning.

For Constipation

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The Laxative Chocolate.

EX-LAX relieves constipation, regulates the stomach and bowels, stimulates the liver and promotes digestion. Good for young and old. 10c, 15c and 50c, at all druggists.

Child Labor Slavery a Worse Feudalism Than Negro Bondage of Half Century Ago

New Battle Cry of Freedom for the Abolition of Child Labor Is "Who Made What You Buy?" and Twenty New York Pulpits Thunder in Plea for Better Conditions.

Mary Phagan's Case More Important Than Leo Frank's—Case of Rose Peccarra, Right Here, Brings Woman Face to Face With the Great Problem.

By Nikola Greeley-Smith.

Yesterday was called Child Labor Sunday in New York. From pulpits of twenty churches in the greater city ministers addressed their congregations with the same text: "Who Made What You Buy?"

The object of this general discussion of the child labor problem was to quicken public interest in the Keating-Owen bill, which Congress, by unanimous consent, will discuss day after tomorrow.

The purpose of this measure is to prohibit interstate commerce in all goods in the production of which children under fourteen have worked in mills, factories, canneries or workshops; in which children under sixteen have worked in mines or quarries; in which children between fourteen and sixteen have worked more than eight hours a day or have worked at night.

The National Child Labor Committee believes that it is only by the adoption of this program that any man or woman will be able to answer satisfactorily to his or her conscience the question asked in twenty New York pulpits: "Who Made What You Buy?"

THE CASE OF ROSE PECCARRA HERE IN NEW YORK.

If you were one of the thousands of men and women who pondered this question asked yesterday by your pastor it is very probable that the cigar you smoked before starting or the artificial flowers on the hat you wore to church were made by children anywhere from three to twelve years old in New York tenements.

Rose Peccarra, an eleven-year-old girl who lives in New York, puts the yellow centers in forget-me-nots at 3 cents a gross (a gross you know is twelve dozen). So Rose, working before and after school, receives 3 cents for the work she does on 144 forget-me-nots. I wish some of Rose's forget-me-nots could be sent to Congress.

Rose Peccarra helps also with the housework and in the care of her eighteen-months-old brother, who is now learning to put flowers together, and whose mother believes that by the time he is two years old he will be able to earn his board at artificial flower making.

In New York, children under twelve stitch gloves, crochet Irish lace and sew on buttons. Throughout the country they work in canneries and knitting mills and handle every variety of cotton goods. Boys to-night in glass factories and children under sixteen are employed in mining—the most dangerous of all occupations.

Just a few children, you think? According to the United States Census of Occupations taken in 1910 there were 895,976 child workers between the ages of ten and thirteen, and 1,094,249 between the ages fourteen and fifteen—nearly 2,000,000, many of whom work eleven hours a day.

These facts and others relating to child labor in the United States were given to me on Saturday by Owen R. Lovejoy, General Secretary of the National Child Labor Committee, who spoke last night in the Labor Forum of Washington Irving High School with Edward Keating, member of Congress and author of the Child Labor Bill now before that body.

CHILD EMPLOYERS CONVICTED OUT OF THEIR OWN MOUTHS.

"Last week three days were given to hearings before the House Labor Committee," Mr. Lovejoy told me, "on the merits of the Keating bill. A score of Southern cotton manufacturers appeared to argue against the measure. As I recall that the best arguments supplied by its opponents—witness the enormous number of converts to Woman Suffrage made by the Anti-Slavery movement in Ireland. I am going to tell you about some of the objections to the Keating bill made by its enemies and let the public form its own opinion of them."

"It was stated by a doctor employed by a cotton mill corporation that a girl of twelve may be employed ELEVEN hours a day in a cotton mill without injury to her health. Don't you think we can let that statement go without comment? To work eleven hours a day is excessive and exhausting even to an adult man. It is unnecessary to discuss the injury of such long hours to a girl approaching the critical period of adolescence."

"One of the arguments urged against the Keating bill was that the machines had been built especially for very small children, and that if you put a grown man to work on these machines built for babies he would have to work in a crouching position. One manufacturer observed sagely at this hearing that you cannot fix an age limit for child labor any more than you can tell when a pig becomes a hog. It was also urged that the mill children are the only support of widowed mothers. It does not seem to have occurred to these gentlemen, if the burden of the support of impoverished widows is to be placed any-



CHILDREN SIX, NINE and ELEVEN YEARS OLD MAKING FLOWERS in N. Y. TENEMENT...



BABY HAS SPLEEN CUT OUT FOLLOWING BLOOD TRANSFUSION

Two-Year-Old Girl Recovering After Two Operations Rare for a Child.

PHILADELPHIA, Jan. 24.—After the blood of a twenty-three-months-old baby had almost entirely turned to water within two days, and her father had given a quantity of his blood to keep her alive, surgeons at the Howard Hospital performed what is said to be an exceedingly rare operation. Believing an infection of the spleen to be the cause of the strange malady, this organ was removed. The infant is expected to recover.

The child, Rubini Confol, the daughter of Peter Confol, a grocer, of No. 615 South Eighth Street, was brought to the hospital on Dec. 31 last, suffering from pneumonia. By last Thursday, Jan. 20, she had apparently recovered. In fact, arrangements were being made for her return home. Then the physician noticed a sudden bad change.

Dr. Martin, who was assisted by Dr. S. M. Moorhead, junior surgeon at the hospital, and Dr. F. J. Penzance, a resident physician, decided that the infant was too near death to risk the operation. Its condition was explained to the father. He was told that a transfusion of blood might save her. At once Confol volunteered as much of his blood as necessary.

The transfusion of blood took place last Saturday morning. The infant's condition was such that it seemed likely she would die within a few hours. The blood was taken from a vein in the left arm of the father and injected into the left thigh of the child. Only one-third of a pint of healthy blood was taken, but the improvement was wonderful. Immediately the child, which was unconscious during the transfusion, showed signs of life.

Within two hours Dr. Martin decided the spleen should be removed at once. The little girl was wheeled into the operating room again and for nearly an hour the surgeons worked over her. A brief examination of the organ showed them the source of the trouble. Had it been allowed to remain in her another day it is said the father's blood in her system would likewise have changed into water.

When the details of the operation became known yesterday it was said by medical men that its success would go far toward the settlement of a dispute that has lasted for many years. Leading medical authorities have long been divided as to whether the spleen, which is known to be connected with the circulation of the blood, is an aid or whether it destroys the red corpuscles. It was said yesterday at the Howard Hospital that this operation furnished proof that the spleen was undoubtedly "the burying ground of the blood cells."

Firemen Dance, Flames Also. HARTFORD, Conn., Jan. 24.—While most of the residents of West Redding were attending a dance given by the local fire company at the Mark Twain Library, at Redding, Conn., early yesterday, a bonfire near the West Redding Railroad Station caught fire and was destroyed.

Swift & Company's sales of Beef in New York City for the week ending Saturday Jan. 22 averaged as follows: Domestic Beef, 11.29 cents per pound.—Adv.

ABANDONS GIRL BABY, KEEPS BOY, AS BEST WAY OUT OF PLIGHT

Mother of Twins Tells Police She Had to Let One Go, but Had Hard Time Choosing.

PHILADELPHIA, Jan. 24.—"I loved my twin babies, but I could not keep both of them. I had to choose whether I should abandon my boy or my girl. At last I decided that if I gave up the girl she would get the better chances in life."

This was the explanation given by Irene Sea, twenty-two years old, when she was arrested, charged with having abandoned her three weeks' old baby girl on Dec. 21. "For a week I tried to decide what I should do," said the mother. "Then I decided that I could care for the boy better than I could for the girl. A boy is stronger and can stand hardship. A girl is frail. Then I was afraid that the girl would not have a proper home when she got big if I kept her. So I took the girl and walked to Twenty-first and Oxford Streets, stepped into an alley and dropped the baby on the steps of a house. I knew somebody would care for it."

The young mother's faith in the kindness of strangers proved to be well grounded because the infant was left at the home of Mrs. May Naton of No. 2136 Oxford Street, who adopted it.

The child's mother was held in court yesterday on a charge of abandonment. She declined to tell the whereabouts of the father.

HUSBAND TO GET PART OF MONEY WIFE SAVED

But Mrs. Donley Will Be Allowed to Keep What She Earned Through Her Own Efforts.

Vice Chancellor Stevenson on a motion in Jersey City today granted the motion of Lawyer Andrew Steelman ordering Mrs. James Donley to turn over to her husband half of the amount she had saved out of the money he had given her since their marriage in 1879. The amount is somewhere about \$12,000.

The Vice Chancellor stipulated that before the division there must be deducted from the total of Mrs. Donley's savings bank accounts all moneys earned by her own efforts. The matter will go before him for final settlement Wednesday. Donley, who is a Pennsylvania Railroad engineer, set forth that he had left all his business affairs to his wife and thought a small account in one bank was all that his wife had saved for him. Last spring he learned from his daughter that Mrs. Donley had accounts in twenty banks and the total was a small fortune. Mrs. Donley refused to let him have a cent of the money. Even the joint account with which they began had been transferred to another bank, and although it was in her name, Mrs. Donley had never been allowed to qualify to draw any of it.

To Fortify the System Against Grip. When grip is prevalent LAXATIVE BROWN PILLS should be taken at the end of a meal with other ingredients desired. Acts as a mild laxative and thus keeps the system in condition to withstand colds, grip and influenza. There is only one GENUINE LAXATIVE BROWN PILLS on the market.—Adv.

BORNEO WILD MEN JUST "DISCOVERED" BY EXPLORER COOK

Doctor Says They Greeted Him Kindly After Britons Turned Him Down.

FORD PARTY ARRIVALS.

Russian Government Agent Comes on a Secret Mission to Washington.

Dr. Frederick A. Cook of Brooklyn, who bobbed into the limelight a few years ago with a flat mortgage claim on the North Pole, arrived in town today aboard the steamship Kristianiafjord of the Norwegian-American line. Just as soon as old Doc Cook caught sight of the ship news reporters he announced another discovery.

Doc Cook has discovered the wild men of Borneo. He said nothing of P. T. Barnum's previous claims to their discovery half a century ago, but he did speak kindly of the wild folk. Not one of them disputed his claim to the "Big Nail."

With Dr. Cook was Dr. F. P. Thompson, a naturalist. Seven months ago the two, with E. S. Brooke, a photographer, left this country to climb Mount Everest, the highest peak in the world. They did not succeed in even reaching the shadow of the great mountain. Brooke was on the pier to greet Dr. Cook, having returned from the Orient by way of San Francisco.

Upon the arrival of the party at Calcutta they asked permission of the British authorities to make the ascent of Everest. After several weeks' delay they were refused. No explanations were made. Dr. Cook, however, does not believe that personal animus against him had anything to do with the refusal. He thinks the British Government is just generally suspicious of everything these days.

However, Dr. Cook just had to discover something, so he decided to discover the wild men of Borneo. Unable to get a steamer from Singapore to the isle of head hunters, he obtained passage on a twenty-eight-foot boat bound for Borneo by way of the Philippines. Altogether he journeyed 2,000 miles to reach the mysterious island.

"I did not find the wild men of Borneo to be of the P. T. Barnum variety," said Dr. Cook. "I found them to be a race of tall, well built folk of fair complexion. Their only wild traits consist of head hunting and polygamy. The Dutch Government is rapidly putting a stop to the head business. Polygamy still flourishes, however."

"The wild men show hatred for their enemies, but they were very friendly toward us. In fact we had a lovely visit with them." Dr. Cook returned by way of the Trans-Siberian Railway. In Copenhagen he met with a kindly reception.

"Any reports which may have been sent out from Denmark that I was not kindly received," said Dr. Cook, "are absolutely false. The people regard me as the discoverer of the North Pole, and I still have the medals and honors conferred on me by their king."

"I have returned to the United States because there are five bills before Congress leading up to an investigation of my claims as discoverer of the Pole. This investigation will clear and vindicate me. It has been shown that most of Peary's discoveries—Crocker Land, for instance—have been disproved. I think Peary's North Pole will also be disproved."

Wouldn't Join Union, Is Shot. Alexander Yermosevich, longshoreman, of No. 89 Madison Street, told the police he was approached at Fifty-sixth Street and North River this afternoon by a man who said he was the wealthy delegate for the Longshoremen's Union and that upon his refusal to join the organization the man shot him in the abdomen and ran away. Yermosevich is in a serious condition at the Poly-clinic Hospital.



IN cold or blizzard these Hub-Mark Four Buckle Overshoes keep the feet dry and warm. Both heavy and light weight, warm fleece-lined snow excluders with tough wear resisting soles and heels.

Famous for long wear and comfort. Hub-Mark Rubber Footwear is made in a wide variety of kinds and styles to cover the stormy weather needs of men, women, boys and girls in town or country.

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FAMOUS EXPLORER WHO RETURNS FROM THE WILDS OF BORNEO



ONLY MEN ARE CLASS OF 80.

All the Best Are Girls in New Jersey State Normal School.

MONTCLAIR, N. J., Jan. 24.—Edward J. Berven of Lakeview will stand out conspicuously at the commencement exercises of the State Normal School this week, for among a class of eighty students he is the only one of his sex.

Little Girls to Accuse Prisoners.

Loretta Brown, fifteen years old, of No. 154 Withers Street, Brooklyn, and Catherine Lane, twelve years old, of No. 284 Metropolitan Avenue, were committed to the Children's Society for Justice today. They are held at material witnesses against Peter Ottol, interpreter in the Lucerne Bureau in Brooklyn, and Joseph Wetter, a waiter of No. 199 Troutman Street. The agents of the society told Judge Wilkin that when the men are arraigned Wednesday there will be three other little girls to accuse them, and all they have fourteen charges against Ottol.

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One month's trial of Poslam Soap—the soap of soaps for tender, sensitive skin—usually leads to its continued use.

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WHEN YOU WAKE UP DRINK GLASS OF HOT WATER

Wash the poisons and toxins from system before putting more food into stomach.

Says inside-bathing makes anyone look and feel clean, sweet and refreshed.

Wash yourself on the inside before breakfast like you do on the outside. This is vastly more important, because the skin pores do not absorb impurities into the blood, causing illness, while the bowel pores do.

For every ounce of food and drink taken into the stomach nearly an ounce of waste material must be carried out of the body. If this waste material is not eliminated day by day it quickly ferments and generates poisons, gases and toxins which are absorbed or sucked into the blood stream, through the lymph ducts, which should seek only nourishment to sustain the body.

A splendid health measure is to drink before breakfast each day a glass of real hot water with a teaspoonful of limestone phosphate in it, which is a harmless way to wash the stomach, liver, kidneys and bowels, thus cleansing, sweetening and freshening the entire alimentary canal before putting more food into the stomach.

A quarter pound of limestone phosphate costs but very little at the drug store, but is sufficient to make anyone an enthusiast on inside bathing. Men and women who are accustomed to wake up with a dull aching head or have furred tongue, bad taste, nasty breath, sallow complexion; others who have bilious attacks, acid stomach or constipation, are assured of pronounced improvement in both health and appearance shortly.—Adv.



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